

ARIZONA JOURNAL-MINER

DAILY AND WEEKLY.

Oldest Paper in Arizona. Established 1864.

Published by Journal-Miner Company.

J. C. Martin, Editor and Manager.

MEMBER OF ASSOCIATED PRESS

Official Paper City of Prescott.

Entered in the Postoffice at Prescott, Arizona, as Second-Class Matter.

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WILL NOT CANCEL CERTIFICATE

County Treasurer J. P. Storn being in some doubt as to the authority of the board of supervisors to order the cancellation of a tax certificate, as they did in the case of the United Verde Copper company, addressed a letter to District Attorney Clark the subject asking "Had the board of supervisors the power and authority to issue the above order?" In reply to the question the district attorney after a review of the case says:

You are advised that the board of supervisors, as such, have no power or authority under the laws of Arizona to adjust, settle or compromise any lawful claim or lien of the county for taxes. The board is an inferior tribunal and its powers are strictly limited. While sitting as a board of equalization, it has power to adjust values, and raise or lower the valuations fixed by the assessor. But it cannot exercise this power in the manner and to the extent of the order in question. It has no jurisdiction over the acts of any preceding board, or over any thing done in a preceding year.

When acting as a board of supervisors (as it did in this instance) the only power or authority it can exercise in the matter of settling and compromising taxes is found in paragraph 973, subdivision 15, of the revised statutes of Arizona of 1901, which authorizes the board to "discontinue the proceedings and defense of all suits to which the county is a party, and to compromise the same."

It follows from the law quoted that whenever a controversy over taxation is litigated, as in this instance, the board has the power at any time to compromise and settle the law suit upon such terms as it may deem just and equitable. It cannot compromise or settle a disputed question of taxation in any other manner.

I have been furnished with records of the district court and find that on July 21, 1903, there was no action or litigation of any kind or nature pending between the county of Yavapai and the United Verde Copper company for the year 1902.

There has been, it is true, an action in which the said taxes were made an issue which came to the district court in September last, on a pretended appeal by the United Verde Copper company from the action of the board of supervisors in 1902 in fixing the valuation of its property. This matter was fully considered by the court, and on June 1, 1903, said attempted appeal was dismissed by Judge Sloan.

From the order of dismissal no appeal was taken and the case is now closed. On the day on which the "compromise" referred to was effected, when notice of appeal was given by Messrs. Herndon & Norris. The notice so given amounts only to a subterfuge, the object of filing it being to lead color to the court, and to prevent the board from proceeding to compromise. Inasmuch as the judgment appealed from was rendered upon the ground that the court had no jurisdiction, because the United Verde Copper company had not paid its taxes for the year 1902, the board, in proceeding to compromise, was acting in defiance of the law.

The entire transaction of the board in its jurisdiction and void. It was taken without the knowledge, advice or consent of the district attorney, or any deputy, and is expressly disavowed by this office. You will, therefore, decline to cancel the said tax certificate No. 139, pending the judgment of the court upon proper action to be immediately brought by me to set aside the order of the board, and to compel it to make, and of the result of such proceeding you will be promptly advised.

A COURT IN CONTEMPT.

The supreme court of Missouri is evidently in contempt, just now, of the people of that state. James Shepard, editor of the Warrenton Sentinel, of that state, took occasion to criticize a decision rendered by that court and was fined \$500 for contempt. Just as soon as the citizens of the town learned that he had been fined the leading men of the town telegraphed him to draw on them for the amount. On his return home the same men formed into a committee and headed a big crowd of citizens, met Shepard at the depot as he came in from the state capital, cheered him to the echo and escorted him to his home.

Col. Charles H. Zoll, a member of Governor Dockery's staff, in Sedalia, Missouri, circulated a petition and in a short time had raised sufficient money to pay the fine and costs incurred by Shepard. The petition was then presented to the Sedalia Capital, by the supreme court for criticism of the court's decision.

From these actions it would seem that the people of Missouri have greater contempt for their supreme court than they have for the editors who criticize it.

President Mitchell remarked in a recent speech delivered in Pennsylvania that unionism did not mean socialism. If he thought it did he would denounce unionism; that he was an American, and socialism was un-American. He also stated that there were men who worked in mines who thought they owned the mines. Both were wrong. If there were more men who owned the mines, the better the same view it would be better for all concerned. Public sentiment will be with labor organizations when they are right—but not otherwise.—E.S.

JUST ABOUT BEDTIME

Take a Little Early River—it will cure constipation, biliousness and liver troubles. Dr. Williams' Little Early River is a powerful purgative, and it does not grip and break down the mucous membranes of the stomach, and a cold and a fever are gently removed from the system and give strength to those organs. Sold by Brisley Drug Co., Corbin & Bork.

"I would rather be right than be a county supervisor."

CAUSE FOR REJOICING.

Malford Winsor, in the first issue of the Phoenix Enterprise, gives his newly acquired management, gives the Journal-Miner the following very unkind word under the short ribs:

"The Prescott Journal-Miner seems unduly excited over the fact that elections are sometimes held in Arizona. The people in Phoenix are lovers of liberty and they recognize the fact that liberty will keep busy tears if there are no elections, and as they are cut off from the national elections, they do the next best thing. However, we pay for these elections with our own hard money, and if we want to get up an election every Sunday to see whether or not the dogs shall be allowed to run at large it is not the business of the Journal-Miner. That paper will do well to keep Prescott quiet."

Brother Winsor evidently misunderstood the Journal-Miner's motive in its reference to the frequently called elections in that county. Instead of being unduly excited, over the fact that elections are "sometimes held" there the Journal-Miner is extraordinarily delighted over the fact. Were it not for the elections "sometimes held" there the newspapers would die of ennui. A campaign, preceding an election, always affords scope for the newspapers, even if no more serious consideration is to be decided than to determine whether canines may roam the streets unattended.

"Variety is said to be the spice of life," but elections, special and general, are the spice of Phoenix newspapers. Whenever an election proclamation is published down there and the campaign sets in, in earnest, the whole force in this office is under the keenest tension of suspense every morning until the arrival of the train bearing the Phoenix papers. After their arrival and perusal business for the day proceeds.

Excited? No! The more campaigns and elections in Phoenix the better we like it.

HIGH HANDED PROCEEDINGS.

The announcement made exclusively in the Journal-Miner last evening, of the action of the board of supervisors in going behind and overriding a decision of the court, and presenting the United Verde Copper company with \$12,000 of the county's money as a complete surprise to the community, is a most extraordinary and scarcely to be believed by our citizens, and only one man has thus far been found to endorse the action of the board.